

ABSTRACT

Name : Michael
Study Program : Accounting
Title : Analysis of Cost Volume Profit (CVP) as a Profit Planning at PT. Asia Global Teknik, Jakarta.

This study aims to determine profit planning using cost volume profit (CVP) analysis at PT. Asia Global Teknik so that companies can compete with other similar companies and achieve optimal profit. The research method used in this research is quantitative descriptive method. Sources of data used are primary data and secondary data, while data collection techniques used are documentation, interviews and observations. Based on the results of the research that has been done, it is concluded that in the calculation of the 2020 profit planning analysis of the cost volume profit (CVP) PT. Asia Global Teknik, fixed costs of Rp. 801.000.000 variable costs of Rp. 9.473.520.000 and sales target of Rp. 14.962.461.085 by using break even point analysis (Q) of 435 units and break even point of rupiah (Rp) of Rp. 4.608.050.176 and a margin of safety of 69,20%. The result of the calculation of the increase in safety of 69,20% means that when the company decrease in sales of more than 69.20%, the company will loss. From the actual calculations, it turns out that the PT.Asia Global Teknik suffered a loss of Rp. 192.940.000. This was all due to decreased sales volume and the Covid 19 pandemic which made it very difficult for the company to survive.

Keywords : *Cost Volume Profit (CVP), Profit Planning, Break Even Point,*